



General Assembly

January Session, 2011

***Raised Bill No. 6263***

LCO No. 2711

\* \_\_\_\_HB06263ENV\_\_032211\_\_\_\_\*

Referred to Committee on Environment

Introduced by:  
(ENV)

***AN ACT CONCERNING THE TRANSITION FROM THE TEN MILL PROGRAM.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-96 of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective from passage*):

3 Woodland or land suitable for forest planting not less than twenty-  
4 five acres in area and not exceeding in value one hundred dollars per  
5 acre exclusive of timber growing thereon may, upon application of the  
6 owner, be given special classification as forest land for purposes of  
7 taxation. Application for such classification shall be made to the State  
8 Forester, accompanied by such description of the land as the State  
9 Forester may require and by a sworn statement from the assessors of  
10 the town giving the true value of the land alone and the true value of  
11 any timber thereon. When the value of the land alone exceeds one  
12 hundred dollars per acre, it shall not be classified as forest land. When  
13 such application has been made, the State Forester shall examine the  
14 land and, if he finds the requirements herein specified have been  
15 fulfilled, he shall issue a quadruplicate certificate of classification, the  
16 original to be filed in the State Forester's office, one copy in the office

17 of the Secretary of the Office of Policy and Management, one copy in  
 18 the assessors' office of the town in which the land is located and one  
 19 copy with the owner, who shall cause it to be entered on the land  
 20 records of such town. Any owner of land classified under this section  
 21 may, on or after October 1, 1972, but prior to October 1, 1973, and on or  
 22 after the effective date of this section, convert to the provisions of  
 23 section 12-107d without penalty, including, but not limited to, any  
 24 penalty for the value of any standing timber, provided a sale or  
 25 donation of such land to a nonprofit land preservation organization or  
 26 the sale or donation of a permanent conservation easement upon such  
 27 land precedes such conversion. On and after the last day of the  
 28 calendar year that represents the fiftieth anniversary of the  
 29 classification of such owner's land under this section, any owner who  
 30 elects to continue with such classification shall have a tax due that  
 31 shall not exceed the tax due for a similarly situated landowner under  
 32 the provisions of section 12-107d. Any owner who elects to no longer  
 33 participate in such classification shall be subject to any applicable  
 34 penalty as provided in this chapter. Any such owner desiring such  
 35 conversion shall notify the board of assessors of the town in which the  
 36 land is located by registered mail. Nothing in this section shall be  
 37 construed to affect any other agreement between such owner and the  
 38 town in which the land is located.

39 Sec. 2. Section 12-97 of the general statutes is repealed and the  
 40 following is substituted in lieu thereof (*Effective from passage*):

41 Land bearing timber of more than ten years' growth, such timber  
 42 having a taxable value, may be classified as forest land as specified in  
 43 section 12-96, as amended by this act, and shall thereafter be taxed  
 44 annually at the local rate, but not more than ten mills in any case, upon  
 45 the true and actual value of the land and timber separately as  
 46 established by the assessors at the time the classification was made. A  
 47 revaluation of both land and timber separately shall be made by the  
 48 assessors fifty years after the date of original classification, such  
 49 revaluation to be subject to an annual tax at the local rate, but not more

50 than ten mills, for another period of fifty years. At the end of this  
 51 period, provided such classification has been continuously maintained,  
 52 such land and timber shall, whenever necessary, be revalued  
 53 separately by the assessors, and such new valuation shall be taxed  
 54 annually thereafter at the local rate. Whenever a cutting is made on  
 55 land classified under this section, except as specified in section 12-100,  
 56 the material removed shall be subject to a graduated yield tax at the  
 57 following rates on the value determined as provided in section 12-100:  
 58 From one to ten years after the land has been classified the tax shall be  
 59 two per cent of the yield; from eleven to twenty years after the land  
 60 has been classified the tax shall be three per cent of the yield; from  
 61 twenty-one to thirty years after the land has been classified the tax  
 62 shall be four per cent of the yield; from thirty-one to forty years after  
 63 the land has been classified the tax shall be five per cent of the yield;  
 64 from forty-one to fifty years after the land has been classified the tax  
 65 shall be six per cent of the yield; over fifty years after the land has been  
 66 classified the tax shall be seven per cent of the yield. Any owner of  
 67 land classified under this section may, on or after October 1, 1972, but  
 68 prior to October 1, 1973, and on or after the effective date of this  
 69 section, convert to the provisions of section 12-107d without penalty,  
 70 including, but not limited to, any penalty for the value of any standing  
 71 timber, provided a sale or donation of such land to a nonprofit land  
 72 preservation organization or the sale or donation of a permanent  
 73 conservation easement upon such land precedes such conversion. On  
 74 and after the last day of the calendar year that represents the fiftieth  
 75 anniversary of the classification of such owner's land under this  
 76 section, any owner who elects to continue with such classification shall  
 77 have a tax due that shall not exceed the tax due for a similarly situated  
 78 landowner under the provisions of section 12-107d. Any owner who  
 79 elects to no longer participate in such classification shall be subject to  
 80 any applicable penalty as provided in this chapter. Any such owner  
 81 desiring such conversion shall notify the board of assessors of the town  
 82 in which the land is located by registered mail. Nothing in this section  
 83 shall be construed to affect any other agreement between such owner  
 84 and the town in which the land is located.

85 Sec. 3. Section 12-98 of the general statutes is repealed and the  
86 following is substituted in lieu thereof (*Effective from passage*):

87 Land fully stocked with forest trees not more than ten years old,  
88 except scattered older trees the value of which for timber does not  
89 increase the assessed value of the property, land incompletely or  
90 partially stocked with forest trees not more than ten years old, when  
91 planted with a sufficient number of additional trees to assure a spacing  
92 of approximately eight by eight feet over the entire area, and open land  
93 planted with forest trees not less than seven hundred to the acre,  
94 provided in each case the trees planted shall be ash, chestnut, maple,  
95 oak, tulip, white pine, red pine, Scotch pine, European larch or  
96 Norway spruce, or any other kinds of trees approved by the State  
97 Forester, and provided the State Forester shall approve the manner in  
98 which the trees are planted, may be classified as forest land as  
99 specified in section 12-96, as amended by this act, and shall thereafter  
100 be taxed annually at the local rate, but not more than ten mills in any  
101 case, on a valuation of the land alone established and reestablished by  
102 the assessors of the town as provided in section 12-97, as amended by  
103 this act. Whenever a cutting has been made, except as specified in  
104 section 12-100, a yield tax of ten per cent shall be levied on the value of  
105 the material removed, such value to be determined as provided in  
106 section 12-100. Whenever a timber crop has been removed, either in  
107 one or several cuttings, and the land reforested, either naturally or by  
108 planting, such land may be reclassified upon application by the owner,  
109 or the existing classification may be continued and tax collected on the  
110 established valuation as hereinbefore provided for the balance of the  
111 uncompleted valuation period. If the existing classification is  
112 continued, a revaluation shall be made at the end of such uncompleted  
113 period and taxes thereafter assessed as hereinbefore provided. Any  
114 owner of land classified under this section may, on or after October 1,  
115 1972, but prior to October 1, 1973, and on or after the effective date of  
116 this section, convert to the provisions of section 12-107d without  
117 penalty, including, but not limited to, any penalty for the value of any  
118 standing timber, provided a sale or donation of such land to a

119 nonprofit land preservation organization or the sale or donation of a  
 120 permanent conservation easement upon such land precedes such  
 121 conversion. On and after the last day of the calendar year that  
 122 represents the fiftieth anniversary of the classification of such owner's  
 123 land under this section, any owner who elects to continue with such  
 124 classification shall have a tax due that shall not exceed the tax due for a  
 125 similarly situated landowner under the provisions of section 12-107d.  
 126 Any owner who elects to no longer participate in such classification  
 127 shall be subject to any applicable penalty as provided in this chapter.  
 128 Any such owner desiring such conversion shall notify the board of  
 129 assessors of the town in which the land is located by registered mail.  
 130 Nothing in this section shall be construed to affect any other  
 131 agreement between such owner and the town in which the land is  
 132 located.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	12-96
Sec. 2	<i>from passage</i>	12-97
Sec. 3	<i>from passage</i>	12-98

***ENV***      ***Joint Favorable***